

July 27, 2006

Mr. Dennis Fravel International Trade Analyst U.S. International Trade Commission 500 E Street, SW Washington, DC 20436 Phone: 202-205-3404

Fax: 202-205-2018

Ref: Bill S.3136 – Temporarily Suspend Tariffs on Grass Shears

Dear Sir,

This letter is to inform you that Fiskars Brands Inc. supports bill number S.3136 to temporarily suspend the Tariffs for "swivel grass shears" which is currently 5.1% plus \$0.02 each.

Fiskars Brands Garden and Outdoor Living division currently does manufacture one variety of swivel grass shear but has no objections to this bill being passed.

Sincerely,

Debra Godwin Customs Compliance Specialist Fiskars Brands Garden and Outdoor Living 780 Carolina Street Sauk City, WI 53583 Phone: 608-643-2380 x2235

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Cc: Senate Finance Committee